RECORDATION NO. 26581-B

SEP 28 706

1-35 AM

SURFACE TRANSPORTATION BOARD

Law Offices of
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September 28, 2006

Honorable Vernon A. Williams Secretary Surface Transportation Board Washington, DC 20423

Dear Secretary Williams:

I have enclosed for efiling the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of Railcar Lease Supplement No. 3, a secondary document, dated as of September 8, 2006. The primary document to which this is connected is recorded under a new Recordation No. We request that one copy of this document be recorded under suffix "B" to the new Recordation No.

The names and addresses of the parties to the Memorandum of Railcar Lease Supplement No. 3 are:

Lessor:

GATX Financial Corporation Four Embarcadero Center, Suite 2200 San Francisco, CA 94111

Lessee:

ConocoPhillips Company TA3104, PO Box 2197 Houston, TX 77252

A description of the equipment covered by the Memorandum of Railcar Lease Supplement No. 3 consists of 30 4200 cf steel triple hopper cars numbered GABX 135-139, inclusive, 142-144, inclusive, 150, 153, 154, 159, 166, 178-188, inclusive, 190, 192, 195-197, inclusive, and 202.

Honorable Vernon A. Williams September 28, 2006 Page 2

A fee of \$34.00 is enclosed. Please return one copy to:

Louis E. Gitomer Law Offices of Louis E. Gitomer 600 Baltimore Avenue, Suite 301 Towson, MD 21204

A short summary of the document to appear in the index follows: a Memorandum of Railcar Lease Supplement No. 3 between GATX Financial Corporation, Four Embarcadero Center, Suite 2200, San Francisco, CA 94111, and ConocoPhillips Company, TA3104, PO Box 2197, Houston, TX 77252, covering 30 4200 cf steel triple hopper cars numbered GABX 135-139, inclusive, 142-144, inclusive, 150, 153, 154, 159, 166, 178-188, inclusive, 190, 192, 195-197, inclusive, and 202.

Logis E. Gitomer

Enclosure

11-35 AM

SURFACE TRANSPORTATION BOARD

MEMORANDUM OF RAILCAR LEASE

Supplement No. 3

This Memorandum of Railcar Lease, made and entered into as of September 8, 2006, is by and between GATX Financial Corporation ("Lessor"), and ConocoPhillips Company ("Lessee").

WITNESSETH:

- 1. Lessor has agreed to furnish to Lessee, and Lessee has agreed to lease from Lessor the rail cars described on the Exhibit A attached hereto, bearing marks and numbers as described on the attached Exhibit A.
- 2. The railcars are fully described in a certain Railcar Lease Agreement, dated June 21, 2006, and a Lease Supplement No.3, dated as of September 8, 2006 (together with all of their riders, schedules and other attachments thereto, collectively the "Lease"), each between Lessor and Lessee.
- 3. The Lease of the rail cars shall be effective as of the date first set forth hereinabove and shall be subject to the lease term as described in the Lease.
- 4. This Memorandum of Railcar Lease may be executed in any number of counterparts, each of which shall be an original, all of which when taken together shall constitute one agreement binding on all parties, notwithstanding that all parties are not signatories to the same counterpart.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be signed by their respective corporate officers as of the date and year first above written.

GATX Financial Corporation

as Lessor

ConocoPhillips Company

as Lessee

STATE OF EXES)	
STATE OF TEXTS) County of HARRIS) SS.	
On this /8 day of SEPT, 2006, before me, SANDRA (TERRY the unders Notary Public, personally appeared ERIC R. GARCIA personally known to be the person who executed the within instrument as on of the corporation therein named, and acknowledged to me that the corporation executed in	n behalf
SANDRA R. TERRY Notary Public for TEXAS My Comm. Exp. 12-07-2006 Notary Public for TEXAS My Comm. Exp. 12-07-2006	

State of California)
) ss.
County of San Francisco)

On September 11th, 2006 before me, Rebecca M. Pena, Notary Public, personally appeared Linda C. Girard, personally know to me to be the person whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her authorized capacity, and that by her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

WITNESS, my hand and official seal.

Lebecz W. Jenz

REBECCA M. PENA
Commission # 1508577
Notary Public - California
San Francisco County
My Comm. Expires Aug 17, 2008

EXHIBIT A

Memorandum of Lease Agreement between GATX Financial Corporation and ConocoPhillips Company

Car Marks and Numbers

GABX 135 - 139 (inclusive)

GABX 142 - 144 (inclusive)

GABX 150

GABX 153 - 154 (inclusive)

GABX 159

GABX 166

GABX 178 - 188 (inclusive)

GABX 190 :

GABX 192

GABX 195 - 197 (inclusive)

GABX 202